

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:) Case No. 114-10446
)
Arthur, Jr. & Karen Stewart,) Judge Arthur I. Harris
)
Debtors.) Chapter 7 Case

**MOTION OF TRUSTEE FOR ORDER DIRECTING DEBTORS
TO TURN OVER PROPERTY OF THE ESTATE**

David O. Simon, trustee in this case, respectfully moves the Court for the entry of an Order directing the debtors to turn over property of the estate and, in support of this motion, states as follows:

1. This case was commenced by the filing of a voluntary petition for relief under Chapter 7 of the Bankruptcy Code on January 28, 2014.
2. At the time of the commencement of this bankruptcy case the debtors were entitled to receive income tax refunds from the Internal Revenue Service and the State of Ohio in the aggregate amount of \$6,875.00.
3. The non-exempt portion of the debtors' income tax refunds is the amount of \$3,750.00, which amount is property of this estate pursuant to the provisions of §541 of the Bankruptcy Code and is subject to turnover pursuant to the provisions of §542 of the Bankruptcy Code.

WHEREFORE, the trustee prays that this motion be granted and that the debtors be directed to turn over to the trustee the sum of \$3,750.00 representing their non-exempt 2013 income tax refunds.

/s/ David O. Simon

David O. Simon, Trustee
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CERTIFICATE OF SERVICE

The undersigned does hereby certify that a copy of the foregoing Motion of Trustee for Order Directing Debtor to Turn Over Property of the Estate was electronically served upon Richard H. Nemeth, Esq., attorney for debtor, at rnmeth@ohbklaw.com and was sent by regular U.S. Mail this 24th day of March, 2014, to:

Arthur & Karen Stewart
419 Edmondson Ferry Road
Clarksville, TN 37040

/s/ David O. Simon

David O. Simon